

**EXHIBIT C**

**CERTIFICATION OF COUNSEL**

<b>UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY</b>	
<b>Caption in Compliance with D.N.J. LBR 9004-1(b)</b> Marianna Udem Brigette McGrath ASK LLP 60 East 42 <sup>nd</sup> Street, 46 <sup>th</sup> Floor New York, NY 10165 Telephone: (212) 267-7342 Facsimile: (212) 918-3427 <a href="mailto:mudem@askllp.com">mudem@askllp.com</a> <a href="mailto:bmcgrath@askllp.com">bmcgrath@askllp.com</a>  <i>Special Counsel for the Official Committee of Unsecured Creditors</i>	
In re:  BED BATH & BEYOND, INC., <i>et al.</i> , <sup>1</sup>  Debtor.	Chapter 11  Case No. 23-13359 (VFP)  (Jointly Administered)

**CERTIFICATION OF MARIANNA UDEM**

Marianna Udem, pursuant to 28 U.S.C. § 1746, states as follows:

1. I am a partner with the applicant law firm ASK LLP, special counsel for the Official Committee of Unsecured Creditors (the “Committee”) in the bankruptcy cases of the above-captioned debtors (the “Debtors”).

2. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the

---

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

Debtors, any creditor, or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtors.

3. In accordance with § 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof, on the one hand, and any other person, on the other hand, for the division of such compensation as my firm may receive from the Debtors herein, nor will any division of fees prohibited by § 504 of the Bankruptcy Code be made by me, or any partner or associate of my firm.

4. I have reviewed the requirements of D.N.J. LBR 2016-1, the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective as of November 1, 2013 (the “Guidelines”), the *Findings of Fact, Conclusions of Law, and Order (I) Approving the Disclosure Statement on a Final Basis and (II) Confirming the Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond, Inc. and Its Debtor Affiliates* [Docket No. 2172] (the “Confirmation Order”), and the *Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond, Inc. and Its Debtor Affiliates* [Docket No. 2160] (the “Plan”), and certify to the best of my knowledge and belief that this Application substantially complies with the same.

I certify, under penalty of perjury, that the foregoing statements made by me are true to the best of my knowledge, information, and belief.

Dated: November 10, 2023

/s/ Marianna Udem  
Marianna Udem